

5195 State-Local Realignment

In the 1991-92 fiscal year, State-Local Program Realignment restructured the state-county partnership by giving counties increased responsibilities and funding for a number of health, mental health, and social services programs. Realignment provided counties with dedicated tax revenues from the state sales tax and vehicle license fee to pay for these changes.

3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
10 State-Local Realignment	-	-	-	\$3,803,522	\$3,909,072	\$4,211,716
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$3,803,522	\$3,909,072	\$4,211,716
FUNDING				2009-10*	2010-11*	2011-12*
0329 Vehicle License Collection Account, Local Revenue Fund				\$14,000	\$14,000	\$14,000
0332 Vehicle License Fee Account, Local Revenue Fund				1,434,279	1,434,279	1,463,678
0334 Vehicle License Fee Growth Account				-	29,399	73,184
0351 Mental Health Subaccount, Sales Tax Account				701,586	701,586	701,586
0352 Social Services Subaccount, Sales Tax Account				1,328,074	1,328,074	1,404,225
0353 Health Subaccount, Sales Tax Account				325,583	325,583	325,583
0354 Caseload Subaccount, Sales Tax Growth Account				-	76,151	229,460
TOTALS, EXPENDITURES, ALL FUNDS				\$3,803,522	\$3,909,072	\$4,211,716

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Welfare and Institutions Code, Division 9, Part 5, Chapter 1, et seq.

DETAILED BUDGET ADJUSTMENTS

	2010-11*			2011-12*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Realignment Baseline Adjustment	\$-	\$30,492	-	\$-	\$333,136	-
Totals, Other Workload Budget Adjustments	\$-	\$30,492	-	\$-	\$333,136	-
Totals, Workload Budget Adjustments	\$-	\$30,492	-	\$-	\$333,136	-
Totals, Budget Adjustments	\$-	\$30,492	-	\$-	\$333,136	-

PROGRAM DESCRIPTIONS

10 - STATE-LOCAL REALIGNMENT

The objectives of Realignment are to assign program responsibility to the most appropriate level of government, either state or local, and achieve improved service levels with broad discretion given to the responsible entity. Realignment provides for greater funding stability for selected programs, increased local flexibility in administering these programs, and productive fiscal incentives to encourage cost-effective approaches to providing services.

Total Realignment revenues are comprised of sales tax and vehicle license fee revenues. Revenues are deposited into the Local Revenue Fund, which includes several accounts. Funds deposited in these accounts are continuously appropriated for allocation to local governments according to formula and are used to fund programs specified in realignment legislation. The legislation also includes local maintenance of effort and matching requirements in order to ensure that counties do not use the realigned funds to supplant local expenditure levels prior to realignment. This provision ensures compliance with other state and federal statutes which, in turn, provide hundreds of millions of dollars annually for county health, mental health, and alcohol and drug programs.

EXPENDITURES BY CATEGORY

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

2 Local Assistance	Expenditures		
	2009-10*	2010-11*	2011-12*
Subventions	<u>\$3,803,522</u>	<u>\$3,909,072</u>	<u>\$4,211,716</u>
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$3,803,522	\$3,909,072	\$4,211,716

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2009-10*	2010-11*	2011-12*
0329 Vehicle License Collection Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 11001.5	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>
TOTALS, EXPENDITURES	\$14,000	\$14,000	\$14,000
0331 Sales Tax Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600.15 and Revenue and Taxation Code Section 7102	<u>(\$2,355,243)</u>	<u>(\$2,355,243)</u>	<u>(\$2,431,394)</u>
TOTALS, EXPENDITURES	\$-	\$-	\$-
0332 Vehicle License Fee Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 1101.5	<u>\$1,434,279</u>	<u>\$1,434,279</u>	<u>\$1,463,678</u>
TOTALS, EXPENDITURES	\$1,434,279	\$1,434,279	\$1,463,678
0334 Vehicle License Fee Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17606.20 and 17604	<u>-</u>	<u>\$29,399</u>	<u>\$73,184</u>
TOTALS, EXPENDITURES	\$-	\$29,399	\$73,184
0351 Mental Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17603 and 17600.15	<u>\$701,586</u>	<u>\$701,586</u>	<u>\$701,586</u>
TOTALS, EXPENDITURES	\$701,586	\$701,586	\$701,586
0352 Social Services Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17602 and 17600.15	<u>\$1,328,074</u>	<u>\$1,328,074</u>	<u>\$1,404,225</u>
TOTALS, EXPENDITURES	\$1,328,074	\$1,328,074	\$1,404,225
0353 Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17604 and 17600.15	<u>\$325,583</u>	<u>\$325,583</u>	<u>\$325,583</u>
TOTALS, EXPENDITURES	\$325,583	\$325,583	\$325,583
0354 Caseload Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare & Institutions Code Section 17600	<u>-</u>	<u>\$76,151</u>	<u>\$229,460</u>
TOTALS, EXPENDITURES	\$-	\$76,151	\$229,460
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$3,803,522	\$3,909,072	\$4,211,716

FUND CONDITION STATEMENTS

	2009-10*	2010-11*	2011-12*
0329 Vehicle License Collection Account, Local Revenue Fund ⁵			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	\$14,000	\$14,000	\$14,000

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2009-10*	2010-11*	2011-12*
Total Revenues, Transfers, and Other Adjustments	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>
Total Resources	\$14,000	\$14,000	\$14,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>
FUND BALANCE	-	-	-

0330 Local Revenue Fund ^s

BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	\$1,431,422	\$1,460,852	\$1,534,041
114800 Retail Sales and Use Tax-Realignment	2,355,670	2,431,917	2,661,391
150300 Income From Surplus Money Investments	3,000	3,000	3,000
Transfers and Other Adjustments:			
TO0331 To Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-2,355,243	-2,355,243	-2,431,394
TO0332 To Vehicle License Fee Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-1,434,279	-1,434,279	-1,463,678
TO0333 To Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	-	-76,151	-229,460
TO0334 To Vehicle License Fee Growth Account per Welfare and Institutions Code Section 17604	-	-29,399	-73,184
Total Revenues, Transfers, and Other Adjustments	<u>\$570</u>	<u>\$697</u>	<u>\$716</u>
Total Resources	\$570	\$697	\$716
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	<u>570</u>	<u>697</u>	<u>716</u>
Total Expenditures and Expenditure Adjustments	<u>\$570</u>	<u>\$697</u>	<u>\$716</u>
FUND BALANCE	-	-	-

0331 Sales Tax Account, Local Revenue Fund ^s

BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600	\$2,355,243	\$2,355,243	\$2,431,394
TO0351 To Mental Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-701,586	-701,586	-701,586
TO0352 To Social Services Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-1,328,074	-1,328,074	-1,404,225
TO0353 To Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-325,583	-325,583	-325,583
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	-	-	-
FUND BALANCE	-	-	-

0332 Vehicle License Fee Account, Local Revenue Fund ^s

BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600	<u>\$1,434,279</u>	<u>\$1,434,279</u>	<u>\$1,463,678</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,434,279</u>	<u>\$1,434,279</u>	<u>\$1,463,678</u>

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2009-10*	2010-11*	2011-12*
Total Resources	\$1,434,279	\$1,434,279	\$1,463,678
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,434,279	1,434,279	1,463,678
Total Expenditures and Expenditure Adjustments	<u>\$1,434,279</u>	<u>\$1,434,279</u>	<u>\$1,463,678</u>
FUND BALANCE	-	-	-
0333 Sales Tax Growth Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600.15	-	\$76,151	\$229,460
TO0354 To Caseload Subaccount, Sales Tax Growth Account per Welfare and Institutions Code Section 17605	-	-76,151	-229,460
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	-	-	-
0334 Vehicle License Fee Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17604	-	\$29,399	\$73,184
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>\$29,399</u>	<u>\$73,184</u>
Total Resources	<u>-</u>	<u>\$29,399</u>	<u>\$73,184</u>
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	29,399	73,184
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$29,399</u>	<u>\$73,184</u>
FUND BALANCE	-	-	-
0351 Mental Health Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$701,586	\$701,586	\$701,586
Total Revenues, Transfers, and Other Adjustments	<u>\$701,586</u>	<u>\$701,586</u>	<u>\$701,586</u>
Total Resources	<u>\$701,586</u>	<u>\$701,586</u>	<u>\$701,586</u>
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	701,586	701,586	701,586
Total Expenditures and Expenditure Adjustments	<u>\$701,586</u>	<u>\$701,586</u>	<u>\$701,586</u>
FUND BALANCE	-	-	-
0352 Social Services Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$1,328,074	\$1,328,074	\$1,404,225
Total Revenues, Transfers, and Other Adjustments	<u>\$1,328,074</u>	<u>\$1,328,074</u>	<u>\$1,404,225</u>
Total Resources	<u>\$1,328,074</u>	<u>\$1,328,074</u>	<u>\$1,404,225</u>

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2009-10*	2010-11*	2011-12*
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>1,328,074</u>	<u>1,328,074</u>	<u>1,404,225</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,328,074</u>	<u>\$1,328,074</u>	<u>\$1,404,225</u>
FUND BALANCE	-	-	-
0353 Health Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	<u>\$325,583</u>	<u>\$325,583</u>	<u>\$325,583</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$325,583</u>	<u>\$325,583</u>	<u>\$325,583</u>
Total Resources	\$325,583	\$325,583	\$325,583
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>325,583</u>	<u>325,583</u>	<u>325,583</u>
Total Expenditures and Expenditure Adjustments	<u>\$325,583</u>	<u>\$325,583</u>	<u>\$325,583</u>
FUND BALANCE	-	-	-
0354 Caseload Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17605	<u>-</u>	<u>\$76,151</u>	<u>\$229,460</u>
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>\$76,151</u>	<u>\$229,460</u>
Total Resources	-	\$76,151	\$229,460
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>-</u>	<u>76,151</u>	<u>229,460</u>
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$76,151</u>	<u>\$229,460</u>
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.